specific manpower statutes that may be enacted by the State or federal governments nor to any position created to implement block grant actions or to implement a program reflecting fundamental changes in federal/State relationships. Notwithstanding anything contained in this section, the Board of Public Works may authorize additional temporary positions to meet public emergencies resulting from the need to staff new or temporary correctional facilities, whether new facilities or additional housing areas in existing facilities, or an act of God and violent acts of men, which are necessary to protect the health and safety of the people of Maryland.

SECTION 14. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget shall prepare and submit budget items for the fiscal year 1985 budget detailed by "Statewide Subobject" classifications in accordance with instructions promulgated by the Comptroller of the Treasury. The presentation of budget data in the State Budget Book to the General Assembly shall continue in its present format. However, commencing in fiscal year 1985, the budget detail shall be available from the Department of Budget and Fiscal Planning's automated data system at the subobject level by Statewide subobject codes and classifications for all agencies. These data shall be made available to the General Assembly and the Department of Fiscal Services upon request. Further, the expenditure of appropriations provided by this budget for fiscal year 1984 shall also be reported and accounted by the subobject classifications in accordance with the instructions promulgated by the Comptroller of the Treasury.

SECTION 15. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal year 1983, the Secretary of Budget and Fiscal Planning shall determine the total number of State positions that are authorized as of the last day of the fiscal year and on the first day of fiscal year 1984. Authorized positions shall include all positions as authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1983 and 1984 including non-budgeted programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries.

SECTION 16. AND BE IT FURTHER ENACTED, That whenever the Joint Budget and Audit Committee through its review and evaluation process of audit reports issued by the Legislative Auditor and after consultation with the Legislative Auditor determines, based upon exceptions contained in the audit reports, that a particular agency (to include department, administration, division, bureau, board, or commission) does not adequately account for its fiscal affairs and/or does not adequately comply with State laws, rules and regulations regarding the agency's